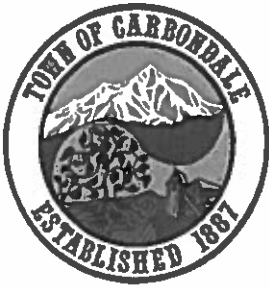


**AGENDA**  
**CARBONDALE BOARD OF TRUSTEES**  
**WORK SESSION**  
**CARBONDALE TOWN HALL**  
**NOVEMBER 19, 2019**  
**6:00 P.M.**

<b><u>TIME*</u></b>		<b><u>ITEM</u></b>	<b><u>DESIRED OUTCOME</u></b>
<b>6:00</b>	<b>1.</b>	<b>Community Requests/Miscellaneous Budget Items</b>	<b>ATTACHMENT A Discussion</b>
<b>8:00</b>	<b>2.</b>	<b>Tobacco Tax Discussion</b>	<b>ATTACHMENT B Discussion</b>
<b>9:00</b>	<b>3.</b>	<b>Adjourn</b>	

**\* Please Note Times Are Approximate**



## Board of Trustees Agenda Memorandum

Meeting Date: 11.19.19

**TITLE:** 2020 Proposed Budget Community Requests & Misc. Budget Items

**SUBMITTING DEPARTMENT:** Finance & Town Manager

**ATTACHMENTS:** Spreadsheet Allocations for Community Requests

---

**BACKGROUND:**

Through the budget process the Town allocates funds for nonprofit organizations.

**DISCUSSION:**

Attached is the worksheet with the trustee allocations for community requests for 2020. The individual trustee allocations are then averaged for a final allocation to the nonprofit.

There are a few miscellaneous items that the Board can direct staff to add or not for 2020 budget.

1. Include in the Board of Trustees miscellaneous expense \$1,500 for the Carbondale Homeless group for Recreation Center Passes
2. Here is the history for payments to the Roaring Fork High School Rampage.  
2019 - \$1,090, 2018 - \$0, 2017 - \$1,125, 2016 - \$1,670, 2015 - \$2,000
3. Include \$2,000 in Building Operations for amplification in the Board Room.
4. The DOLA grant submitted by the consortium of local governments from Aspen to Parachute for outreach on the census was rejected. They are now trying to get funds from the local governments for advertising, social media, outreach to CMC, schools, libraries, etc. Surrounding governments have included in their budgets the following:

Snowmass Village \$10K  
 Basalt \$5K  
 GWS \$10K  
 Garfield County \$5K  
 Pitkin County \$25K  
 Aspen \$25K

**RECOMMENDATION:**

Agree the averaged final allocation will be used for the proposed 2020 budget community requests.

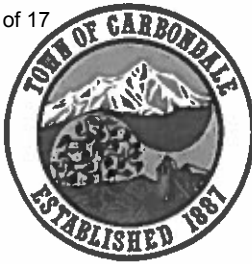
Direct staff to add or not any of the 4 items above.

## COMMUNITY REQUESTS 2020

ORGANIZATION	FUNDED 2018	FUNDED 2019	Requested 2020	Ben B	Heather H	Louis Y	Lani K	Marty F	Erica S	Averaged 2020	Proposed 2020 Funding
<b>HEALTH &amp; HUMAN SERVICES</b>											
Ascendigo	-	2,150	3,000		2,150	2,200	1,500		1,500	1,838	1,835
A Way Out	2,600	2,750	-		-	-	-		-	-	-
Advocate Safe House- Plus \$250 from Victims Asst Fun	1,965	1,860	2,000		2,000	1,750	2,000		2,000	1,938	1,940
Alpine Legal Services	1,285	1,200	1,500		1,300	500	1,500		1,000	1,075	1,075
CASA of the Ninth	-	850	-		-	-	-		-	-	-
Every Child Pediatrics	-	1,400	3,000		1,500	1,000	1,500		1,200	1,300	1,300
Family Resource Ctr	1,290	1,290	2,000		1,300	1,000	1,000		2,000	1,325	1,325
Family Visitor Program	1,600	1,200	-		-	-	-		-	-	-
Chris Klug Foundation	-	310	-		-	-	-		-	-	-
LIFT-UP	2,070	1,980	-		-	-	-		-	-	-
River Bridge Regional Center	940	1,600	2,000		1,700	2,000	2,000		2,000	1,925	1,925
RSVP	-	380	1,000		500	-	500		600	400	400
Senior Matters	4,580	4,250	4,500		4,250	3,000	-		4,500	2,938	2,940
Smiling Goat Ranch	995	-	2,000		1,000	250	500		1,000	688	690
Stepping Stones	1,065	770	1,000		1,000	1,000	-		1,000	750	750
The Buddy Program	990	1,250	2,500		1,250	250	1,500		2,000	1,250	1,250
The Meeting Place	-	-	1,000		500	-	500		200	300	300
Tom's Door	875	-	-		-	-	-		-	-	-
Western Slope Veterans Coalition	-	-	5,000		2,500	250	500		1,000	1,063	1,060
WindWalkers Equine Learning	1,565	-	2,500		1,500	-	1,500		1,000	1,000	1,000
YouthZone	2,750	2,200	10,000		2,500	500	4,500		3,000	2,625	2,625
<b>Subtotal</b>	<b>24,570</b>	<b>25,440</b>	<b>43,000</b>	<b>0</b>	<b>24,950</b>	<b>13,700</b>	<b>19,000</b>	<b>0</b>	<b>24,000</b>	<b>20,413</b>	<b>20,415</b>
<b>EDUCATION</b>											
Access After School	2,535	2,540	-		-	-	-		-	-	-
Andy Zanca Youth Empowerment	1,535	1,350	2,000		1,350	2,000	1,500		2,000	1,713	1,710
Aspen Words	-	-	2,000		1,000	500	-		1,000	625	625
Blue Lake Preschool	1,000	-	-		-	-	-		-	-	-
English in Action	1,750	2,150	5,000		2,400	2,000	2,500		2,500	2,350	2,350
Literacy Outreach	-	500	500		500	500	-		500	375	375
Project Graduation	600	480	-		-	-	-		-	-	-
Raising A Reader	720	900	900		900	900	500		900	800	800
Rampage - RFHS Newspaper	-	1,090	-		-	-	-		-	-	-
Roaring Fork Conservancy	1,070	-	-		-	-	-		-	-	-
Solar Rollers	-	1,350	-		-	-	-		-	-	-
Social Bridge	2,645	-	-		-	-	-		-	-	-

ORGANIZATION	FUNDED 2018	FUNDED 2019	Requested 2020	Ben B	Heather H	Louis Y	Lani K	Marty F	Erica S	Averaged 2020	Proposed 2020 Funding
YouthEntity	-	2,700	5,000		2,700	2,000	1,000		3,000	2,175	2,175
<b>VOICES</b>	<b>435</b>	<b>400</b>	<b>1,500</b>		<b>500</b>	<b>400</b>	<b>500</b>		<b>1,200</b>	<b>650</b>	<b>650</b>
Ways of Compassion	-	-	3,000		1,000	1,500	-		1,500	1,000	1,000
The Sopris Sun	-	-	1,500		1,500	1,250	1,500		1,500	1,438	1,440
<b>Subtotal</b>	<b>12,290</b>	<b>13,460</b>	<b>21,400</b>	<b>0</b>	<b>11,850</b>	<b>11,050</b>	<b>7,500</b>	<b>0</b>	<b>14,100</b>	<b>11,125</b>	<b>11,125</b>
<b>ENVIRONMENTAL</b>											
Pauline S. Schnefgas Wildlife Foundation	715	-	-		-	-	-		-	-	-
Roaring Fork Outdoor Volunteers	1,360	1,850	-		-	-	-		-	-	-
Thompson Divide Coalition	-	-	5,000		-	5,000	5,000		2,000	3,000	3,000
Wilderness Workshop	1,785	1,500	3,000		500	3,000	3,000		2,000	2,125	2,125
<b>Subtotal</b>	<b>3,860</b>	<b>3,350</b>	<b>8,000</b>	<b>0</b>	<b>500</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>4,000</b>	<b>5,125</b>	<b>5,125</b>
<b>REGIONAL COLLABORATION</b>											
Lucky Day Dog Rescue	630	690	-		-	-	-		-	-	-
Coal Basin Monument Committee	-	190	-		-	-	-		-	-	-
<b>Subtotal</b>	<b>630</b>	<b>880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CULTURAL</b>											
Aspen Dance Connection	260	350	1,000		500	500	-		200	300	300
Carbondale Arts	4,930	7,600	10,500		10,500	10,250	10,500		9,000	10,063	10,060
Carbondale Chamber of Commerce - First Friday	9,070	8,200	10,000		10,000	9,000	10,500		9,000	9,625	9,625
Carbondale Clay Center	2,070	2,500	5,000		2,500	4,750	2,000		2,500	2,938	2,940
Carbondale Community Oven	535	570	1,000		650	500	500		200	463	460
Dance Initiative	1,665	1,130	5,000		1,500	750	500		1,000	938	940
Mt. Sopris Historical Society	2,120	1,960	-		-	-	-		-	-	-
Sol Theatre	-	-	5,000		2,000	2,500	500		1,000	1,500	1,500
KDNK	-	-	7,500		2,050	7,500	7,500		3,000	5,013	5,010
West Elk Loop Scenic & Historic Byway	-	560	-		-	-	-		-	-	-
Roaring Fork Youth Orchestra	-	-	2,000		1,000	500	1,000		1,000	875	875
Thunder River Theatre Company	-	-	7,500		2,000	1,000	2,500		1,000	1,625	1,625
<b>Subtotal</b>	<b>20,650</b>	<b>22,870</b>	<b>54,500</b>	<b>0</b>	<b>32,700</b>	<b>37,250</b>	<b>35,500</b>	<b>0</b>	<b>27,900</b>	<b>33,338</b>	<b>33,335</b>
<b>TOTAL OF ALL REQUESTS</b>	<b>62,000</b>	<b>66,000</b>	<b>126,900</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

ORGANIZATION	FUNDED 2018	FUNDED 2019	Requested 2020	Ben B	Heather H	Louis Y	Lani K	Marty F	Erica S	Averaged 2020	Proposed 2020 Funding
	FUNDED 2018	FUNDED 2019	Requested 2020	Ben B	Heather H	Louis Y	Lani K	Marty F	Erica S	Averaged 2020	Proposed 2020 Funding
<b>SPECIAL EVENTS</b>											
5 Point Film Festival	8,000	8,000	8,000		8,000	8,000	8,000		8,000	8,000	8,000
Carbondale Farmer's Market	750	1,160	3,500		2,500	2,800	3,500		3,000	2,950	2,950
Festival las Americas	1,210	1,500	-		-	-	-		-	-	-
KDNK Hootenanny	1,180	1,440	-		-	-	-		-	-	-
Mt. Sopris Music Festival	1,280	1,264	1,500		1,500	1,500	1,500		1,000	1,375	1,375
Spring into Fun Family Block Party (CARE)	655	890	1,500		1,500	1,200	1,500		1,000	1,300	1,300
Concerts in the Park	7,040	6,864	7,500		7,500	7,500	7,500		7,000	7,375	7,375
<b>SUBTOTAL</b>	<b>20,115</b>	<b>21,118</b>	<b>22,000</b>	<b>0</b>	<b>21,000</b>	<b>21,000</b>	<b>22,000</b>	<b>0</b>	<b>20,000</b>	<b>21,000</b>	<b>21,000</b>
<b>RECREATION</b>											
Aspen Valley Ski and Snowboard Club	1,410	932	1,500		1,000	500	1,000		1,500	1,000	1,000
Mount Sopris Nordic Council	4,975	4,450	5,000		4,500	5,000	3,500		5,000	4,500	4,500
Red Hill	1,500	1,500	1,500		1,500	1,500	1,500		1,500	1,500	1,500
<b>Subtotal</b>	<b>7,885</b>	<b>6,882</b>	<b>8,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>6,000</b>	<b>0</b>	<b>8,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Total of Recreation Requests</b>	<b>28,000</b>	<b>28,000</b>	<b>30,000</b>	<b>0</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>



## Board of Trustees Agenda Memorandum

Item No: 2  
Attachment: B  
Meeting Date: 10/19/19

**TITLE:** Tobacco Tax Discussion

**SUBMITTING DEPARTMENT:** Town Manager

**ATTACHMENTS:** Basalt Resolution Submitting a Tobacco/Nicotine Product Tax Question  
Basalt TABOR Notice  
Pitkin County Ballot Issue and Election Results from 2019  
City of Aspen Tobacco Tax Calculation Form  
Summary of Colorado Tobacco Excise Taxes

---

### **BACKGROUND:**

The Town Board has discussed the possibility of proposing a tobacco/nicotine tax to the Town voters in April of 2020. Many of our surrounding communities have successfully passed such taxes. These include New Castle, Glenwood Springs, Basalt, Aspen and Pitkin County.

Pitkin County's recently approved tax is for \$3.20 per pack of cigarettes (increasing 10 cents annually until reaching \$4.00) and 40% on the sales of all other tobacco and nicotine products. This seems to mirror Aspen's Tobacco Tax. Basalt's tax is \$2.00 pack and 40% of other tobacco and nicotine products.

If the Town desires to have a ballot question on the April ballot, the question will need to be finalized in January.

### **DISCUSSION:**

Some items for the Board to consider:

- Do we move forward with proposing a ballot question?
- What tax rates should we consider? Should such rates escalate?  
Estimating the amount of revenue is also a challenge and most communities are estimating fairly high revenues. Basalt has 8 retailers and we currently have 7 licensed retailers. Basalt's tax was suspended for a portion of 2019 as it was generating more revenue than projected in their TABOR notice. They anticipate revenues of around \$350,000 in 2020.
- How would such revenues be invested best in our community to reduce tobacco/nicotine use? The School District has expressed interest in additional

partnerships. The Police Department is interested in expanding staff to work on youth related issues. If the Town Board moves forward with such a tax, staff recommends we establish how the revenues will be utilized with as much certainty as possible prior to the vote. The ballot issue would need to include broad uses of the funds, most of the recent ballot issues are focused on the financing of tobacco related education and tobacco related health issues, and addiction and substance abuse education and mitigation

**RECOMMENDATION:**

Town Staff appreciates direction on if we should draft a ballot question and if so, what tax rates to include in such tax.

Prepared By: Jay Harrington

\_\_\_\_\_  
JH

Jay Harrington, Town Manager

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BASALT, COLORADO,  
SUBMITTING TO THE ELECTORATE OF THE TOWN OF BASALT, A QUESTION SEEKING  
AUTHORITY TO INCREASE TAXES ON THE SALE OF CIGARETTES AND OTHER  
TOBACCO AND NICOTINE PRODUCTS**

**Town of Basalt, Colorado  
Resolution No. 01  
Series of 2018**

WHEREAS, the Town of Basalt, Colorado (the "Town"), is a duly organized and existing home-rule municipality of the State of Colorado, created and operating pursuant to Article XX of the Constitution of the State of Colorado and its Home Rule Charter (the "Charter");

WHEREAS, the members of the Town Council of the Town of Basalt (the "Council") have been duly elected and qualified;

WHEREAS, the Council hereby finds that tobacco and nicotine addiction is a leading cause of preventable death, that people should be deterred from starting the use of tobacco and nicotine products and encouraged to quit the use of tobacco and nicotine products, and that taxes on the sale of tobacco and nicotine products are effective at preventing and reducing tobacco and nicotine use;

WHEREAS, the Council hereby designates that revenues collected through this tax would be placed in the General Fund with the specific purpose of financing health and human services, tobacco related health issues, and addition and substance abuse education and mitigation.

WHEREAS, Section 11-1 of the Charter authorizes the Town to levy and collect sales taxes for municipal purposes;

WHEREAS, Article X, Section 20 of the Colorado Constitution ("TABOR") requires voter approval for any increase in taxes;

WHEREAS, pursuant to Section 2.3 of the Town Charter, the regular Town election is to be held on the first Tuesday in April of even numbered years, and pursuant to Section 2.1 the Town elections are governed by the Colorado municipal election laws except as otherwise provided in the Town Charter or by ordinance; and

WHEREAS, TABOR requires the Town to submit ballot issues (as defined in TABOR) to the Town's electorate on limited election days before action can be taken on such ballot issues;

WHEREAS, April 3, 2018, is one of the election dates at which ballot issues may be submitted to the electorate of the Town pursuant to TABOR;

WHEREAS, the Council hereby determines that it is in the interests of the Town and its residents to submit to the electorate of the Town, the question of authorizing a tax increase on the sale of tobacco and nicotine products at its regular municipal election to be held on April 3, 2018; and



NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BASALT, COLORADO, THAT:

Section 1. All action heretofore taken (not inconsistent with the provision of this resolution) by the Town and the officers thereof, directed towards the election and the objects and purposes herein stated is hereby ratified, approved and confirmed.

Section 2. Unless otherwise defined herein, all terms used herein shall have the meanings defined in the Municipal Election Code, C.R.S. Title 31, Articles 10 and 11.

Section 3. The following ballot issue, certified in substantially the form set forth below, is hereby referred to the electorate of the Town and shall appear on the ballot of the Town at the regular municipal election of April 3, 2018, with the following ballot title which is set pursuant to C.R.S. 31-11-111.

Tax Increase on the Sale of Tobacco and Nicotine Products.

BALLOT TITLE AND TEXT:

SHALL TOWN TAXES BE INCREASED BY SUCH AMOUNTS AS MAY BE GENERATED ANNUALLY BY THE IMPOSITION OF NEW TAXES AS FOLLOWS:

BEGINNING JULY 1, 2018, THERE SHALL BE A NEW TAX OF TEN CENTS PER CIGARETTE OR TWO DOLLARS PER PACK OF TWENTY CIGARETTES SOLD;

BEGINNING JULY 1, 2018, THERE SHALL BE A NEW SALES TAX OF 40% ON THE SALES PRICE OF ALL OTHER TOBACCO AND NICOTINE PRODUCTS;

THE TERMS 'CIGARETTE', 'TOBACCO PRODUCTS', OR 'NICOTINE PRODUCTS', HAVE THE SAME MEANINGS AS IN SECTION 18-13-121 OF THE COLORADO REVISED STATUTES;

THE TAX REVENUES SHALL BE USED FOR THE SPECIFIC PURPOSES OF FINANCING TOBACCO RELATED EDUCATION AND TOBACCO RELATED HEALTH ISSUES, AND ADDICTION AND SUBSTANCE ABUSE EDUCATION AND MITIGATION;

AND THAT THE TOWN MAY COLLECT, RETAIN AND EXPEND ALL OF THE REVENUES OF SUCH TAXES AND THE EARNING THEREON, NOTWITHSTANDING THE LIMITATION OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Section 4. The Town Clerk is hereby appointed as the designated election official of the Town for purposes of performing acts required or permitted by law in connection with the election.

Section 5. The officers of the Town are hereby authorized and directed to take all action necessary and appropriate to effectuate the provisions of this resolution.

Section 6. If any section, paragraph, clause or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall in no manner affect any remaining provision of this resolution.

Section 7. All resolution or parts of resolution inconsistent herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any resolution or part of any resolution heretofore repealed.

Section 8. The effective date of this resolution shall be immediately upon adoption.

INTRODUCED, READ AND ADOPTED by the Town Council of the Town of Basalt on the 9<sup>th</sup> day of January, 2018.

READ AND ADOPTED by a vote of   6   to   0   on January 9, 2018.

TOWN OF BASALT, COLORADO

By: \_\_\_\_\_  
Jacque R Whitsitt, Mayor

ATTEST:

\_\_\_\_\_  
Pamela K Schilling, Town Clerk

**TO: ALL REGISTERED VOTERS****NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**

**TOWN OF BASALT, COLORADO**  
**COUNTIES OF EAGLE AND PITKIN**  
**ELECTION DATE: TUESDAY, APRIL 3, 2018**  
**ELECTION HOURS: 7:00 AM TO 7:00 PM**

**LOCAL ELECTION OFFICE ADDRESS AND TELEPHONE NUMBER:**

**BASALT TOWN CLERK**  
**101 MIDLAND AVENUE**  
**BASALT, CO 81621**  
**TELEPHONE: (970) 927-4701**

**BALLOT TITLE AND TEXT OF REFERRED ISSUE A:****TAX INCREASE ON THE SALE OF TOBACCO AND NICOTINE PRODUCTS**

SHALL TOWN TAXES BE INCREASED BY SUCH AMOUNTS AS MAY BE GENERATED ANNUALLY BY THE IMPOSITION OF NEW TAXES AS FOLLOWS:

BEGINNING JULY 1, 2018, THERE SHALL BE A NEW TAX OF TEN CENTS PER CIGARETTE OR TWO DOLLARS PER PACK OF TWENTY CIGARETTES SOLD;

BEGINNING JULY 1, 2018, THERE SHALL BE A NEW SALES TAX OF 40% ON THE SALES PRICE OF ALL OTHER TOBACCO AND NICOTINE PRODUCTS;

THE TERMS 'CIGARETTE', 'TOBACCO PRODUCTS', OR 'NICOTINE PRODUCTS', HAVE THE SAME MEANINGS AS IN SECTION 18-13-121 OF THE COLORADO REVISED STATUTES;

THE TAX REVENUES SHALL BE USED FOR THE SPECIFIC PURPOSES OF FINANCING TOBACCO RELATED EDUCATION AND TOBACCO RELATED HEALTH ISSUES, AND ADDICTION AND SUBSTANCE ABUSE EDUCATION AND MITIGATION;

AND THAT THE TOWN MAY COLLECT, RETAIN AND EXPEND ALL OF THE REVENUES OF SUCH TAXES AND THE EARNING THEREON, NOTWITHSTANDING THE LIMITATION OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

**TOTAL CITY FISCAL YEAR SPENDING:**

2018 (ESTIMATED)	\$ 11,583,559
2017 (ACTUAL)	\$ 9,364,177
2016 (ACTUAL)	\$ 9,380,669
2015 (ACTUAL)	\$ 10,409,768
2014 (ACTUAL)	\$ 7,707,485

OVERALL PERCENTAGE CHANGE FROM 2014 TO 2018 50.29 %

OVERALL DOLLAR CHANGE FROM 2014 TO 2018 \$ 3,876,074

TOWN ESTIMATE OF THE MAXIMUM DOLLAR AMOUNT OF THE PROPOSED TAX INCREASE FOR FISCAL YEAR 2019 (THE FIRST FULL FISCAL YEAR OF THE PROPOSED TAX INCREASE): \$ \_\_\_\_\_

TOWN ESTIMATE OF 2019 FISCAL YEAR SPENDING WITHOUT PROPOSED TAX INCREASE: \$ 11,931,066

**SUMMARY OF WRITTEN COMMENTS FOR REFERRED ISSUE A:****SUMMARY OF WRITTEN COMMENTS AGAINST REFERRED ISSUE A:**

# CITY OF ASPEN CIGARETTE AND TOBACCO TAX CALCULATION FORM

Sales Tax Account Number \_\_\_\_\_

Period Covered \_\_\_\_\_

Business Name \_\_\_\_\_

## NUMBER OF CIGARETTE PACKS SOLD

x \$3.10

TOTAL: \_\_\_\_\_

## TOTAL NON-CIGARETTE PRODUCT SALES

X .40

TOTAL: \_\_\_\_\_

I hereby certify under penalty of perjury that the statements made herein are to the best of my knowledge true and correct.

By \_\_\_\_\_ Phone \_\_\_\_\_

Company \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

# Janice K. Vos Caudill, Clerk and Recorder

## Pitkin County Election Results

[RESULTS](#)
[MY FAVORITE RACES](#) ★ (0)

### Unofficial Results

#### ★ PITKIN COUNTY BALLOT ISSUE 1A

(VOTE FOR: 1)

 Last updated  Wednesday, November 6, 2019, 3:08:23 PM (1 hour ago)

★ (0)

SHALL PITKIN COUNTY TAXES BE INCREASED IN AN AMOUNT UP TO \$700,000 IN 2020 AND BY SUCH ADDITIONAL AMOUNTS AS MAY BE GENERATED ANNUALLY THEREAFTER BY THE IMPOSITION OF NEW TAXES BEGINNING JANUARY 1, 2020, BY A NEW COUNTY SALES TAX OF THREE DOLLARS AND TWENTY CENTS (\$3.20) PER PACK OF TWENTY CIGARETTES SOLD AND INCREASING BY AN AMOUNT OF TEN CENTS ANNUALLY THEREAFTER UNTIL THE TAX IS FOUR DOLLARS (\$4.00) PER PACK OF TWENTY CIGARETTES; AND BY A NEW SALES TAX OF 40% ON THE SALES PRICE OF ALL OTHER TOBACCO AND NICOTINE PRODUCTS; THESE TAXES SHALL APPLY TO ALL INVENTORY UNDER THE POSSESSION AND CONTROL OF ANY RETAILER AS OF JANUARY 1, 2020, THE TERMS "TOBACCO PRODUCTS" AND "NICOTINE PRODUCTS" HAVE THE SAME MEANING AS IN C.R.S. § 18-13-121(5) EXCLUSIVE OF CIGARETTES, THE TAX REVENUES SHALL BE USED GENERALLY FOR TAX COLLECTION, ENFORCEMENT, PUBLIC HEALTH PROGRAMS, SUCH AS TOBACCO AND SUBSTANCE ABUSE PREVENTION, AND MENTAL HEALTH PROGRAMS; AND THAT THE COUNTY MAY COLLECT, RETAIN AND EXPEND ALL OF THE REVENUES OF SUCH TAXES AND THE EARNINGS THEREON, NOTWITHSTANDING THE LIMITATIONS OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

[Results](#)
[Vote types](#)

Party / Candidate	Percentage	Votes
<input type="checkbox"/> Yes/For	78.75%	3,939
<input type="checkbox"/> No/Against	21.25%	1,063
<b>Votes Cast</b>		<b>5,002</b>

 ← Previous Contest:  
 Proposition DD (STATUTORY)

 Next Contest: →  
 City of Aspen Ballot Issue 2A

#### VOTER TURNOUT

<b>TOTAL</b>	<b>36.15%</b>
Ballots Cast:	<b>5,107</b>
Registered Voters:	<b>14,127</b>

#### REPORTS

SalesTaxHandbook (/) / Colorado (/colorado) / Tobacco Taxes



# Colorado (/colorado): Tobacco Excise Taxes

Colorado:

What Sales Are Taxable?



## ■ Colorado Cigarette and Tobacco Excise Taxes

Total Colorado Cigarette  
Taxes

Average Cost Per Pack

Ranking (Highest to  
Lowest)

**\$0.84 /**  
pack

**\$5.26 /**  
pack

**39th / 51**

In addition to (or instead of) traditional sales taxes (/colorado), cigarettes and other tobacco products are subject to *excise taxes* on both the Colorado and Federal levels. Excise taxes on tobacco are implemented by every state, as are excises on alcohol (alcohol) and motor fuels like gasoline (motor-fuels).

Other Colorado Excise Taxes: Alcohol (alcohol) Tobacco Fuel (gasoline-fuel)



## Current Colorado Tobacco Excise Tax Rates

- Colorado has average taxes on cigarettes compared to other states in the United States

The primary excise taxes on tobacco in Colorado are on **cigarettes**, though many states also have taxes on other tobacco products like cigars, snuff, or e-cigarettes. The tax on cigarettes is \$0.84 per pack containing 20 cigarettes and a tax on all other tobacco products of 40% of manufacturer's selling price.

### Colorado Cigarette Tax - \$0.84 / pack

In Colorado, cigarettes are subject to a state excise tax of \$0.84 per pack of 20. Cigarettes are also subject to Colorado sales tax (/colorado) of approximately \$0.15 per pack, which adds up to a total tax per pack of \$0.99. Colorado's cigarette excise tax rate has not been changed in over a decade.

The average cost of a pack of cigarettes in Colorado is \$5.26, which is the 39th highest in the United States.

### Colorado Other Tobacco Products Tax - 40% / Manufacturer's Price

In Colorado, other tobacco products are subject to a state excise tax of 40% / manufacturer's price as well as federal excise taxes (listed below).

## Colorado Recreational Marijuana Tax - 15% / Wholesale & Retail Price

Recreational marijuana is legal in Colorado, and is subject to state taxes. There are no federal excise taxes collected on marijuana, since it is still seen as illegal under Federal laws.

Currently, recreational marijuana is subject to a Colorado tax of 15% / wholesale & retail price.

There is a 15% sales tax on retail purchases of pot in Colorado. There is also a 15 percent excise tax that applies to wholesale transactions, based on the average market rate of retail marijuana. This tax is imposed on the first sale or transfer from the marijuana cultivation facility to a store, manufacturing facility, or other cultivation facility. Transfers among cultivation facilities are exempt from the excise.

## Payment of Colorado Tobacco Excise Taxes

Payments of tobacco excise taxes are made by vendors, not by consumers, though the taxes will be passed on in the tobacco's retail price. Sales reports and payments are due on the 10th day of each month for cigarettes and the 20th of the month after the end of each quarter (January, April, July, October).



## Federal Tobacco Excise Taxes



The price of all tobacco products sold in Colorado also includes **Federal Tobacco excise taxes**, which are collected from the manufacturer by the *Tobacco and Tobacco Tax and Trade Bureau* ([https://www.ttb.gov/tax\\_audit/atftaxes.shtml](https://www.ttb.gov/tax_audit/atftaxes.shtml)) and generally passed on to the consumer in the product's price. Federal excise tax rates on tobacco products are as follows:

### Cigars and Cigarettes

<b>Small Cigarettes</b>	\$50.33 per 1,000 cigarettes, or \$1.01 per pack of 20
<b>Large Cigarettes</b>	\$105.69 per 1,000 cigarettes, or \$2.11 per pack of 20



<b>Small Cigars</b>	\$50.33 per 1,000 cigars, or \$1.01 per pack of 20
<b>Large Cigars</b>	52.75% of sales price but not to exceed \$402.60 per 1,000 cigars, or \$0.4026 maximum each

## Other Tobacco Products

<b>Pipe Tobacco</b>	\$2.8311 per pound, or \$0.1769 per one-ounce tin
<b>Chewing Tobacco</b>	\$0.5033 per pound, or \$0.0315 per one-ounce tin
<b>Snuff</b>	\$1.51 per pound, or \$0.0944 per one-ounce tin
<b>Roll-your-own Tobacco</b>	\$24.78 per pound, or \$1.5488 per one-ounce tin

There are also federal excise taxes on cigarette rolling paper and cigarette tubes.

## Sponsored Financial Content

dianomi



Financial Advisors: How to Communicate Your Unique Value Proposition  
(E\*TRADE Advisor Services)



9 Retirement Planning Mistakes to Avoid in Your 60s  
(Fisher Investments)



10 Stocks Under \$15 With High Dividend Yields  
(Liberty Through Wealth )

[↶ Back to Colorado Sales Tax Handbook \(/colorado\)](#)

[↶ Top](#)

© 2019 SalesTaxHandbook. All rights reserved. Usage is subject to our [Terms and Privacy Policy \(/articles/legal\)](#).

SalesTaxHandbook (/) is a free public resource site, and is not affiliated with the United States